

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

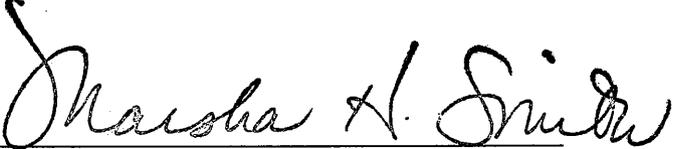
**IN THE MATTER OF THE APPLICATION OF)
ACCERIS COMMUNICATIONS CORP. FOR A) CASE NO. ACC-T-04-1
CERTIFICATE OF PUBLIC CONVENIENCE)
AND NECESSITY TO PROVIDE LOCAL)
EXCHANGE TELECOMMUNICATIONS) CERTIFICATE NO. 437
SERVICES.)**

IT IS HEREBY CERTIFIED that this Certificate of Public Convenience and Necessity, Certificate No. 437, is issued to Acceris Communications Corp. This Certificate authorizes Acceris to provide local exchange and interexchange services within the State of Idaho. The Commission approved Acceris's Certificate by Order No. 29629 issued November 10, 2004, and authorized Acceris to provide telecommunications services in the State of Idaho. This Certificate is predicated upon and is issued pursuant to the findings of the Commission in Order No. 29629.

DATED at Boise, Idaho this 23rd day of November 2004.



PAUL KJELLANDER, PRESIDENT

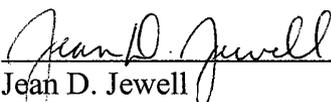


MARSHA H. SMITH, COMMISSIONER



DENNIS S. HANSEN, COMMISSIONER

ATTEST:



Jean D. Jewell
Commission Secretary